



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132  
July 15, 2005

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or other consumption in the Town of Goshen, Alabama, and its police jurisdiction (located in Pike County).

Sections 11-51-200, et seq., Code of Alabama 1975, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

As authorized by Law, on June 14, 2005, the governing body of the Town of Goshen adopted Ordinance No. 2005-06-001 levying a use tax **effective August 1, 2005**. The tax levied and assessed by this ordinance is levied and assessed in lieu of the tax levied by Ordinance No. 1-73. The use tax rates are the same as the sales tax rates indicated below:

## SALES & USE TAX RATES

General Rate .....	1%
Admissions to places of amusement and entertainment .....	1%
Retail selling price of food for human consumption	
sold through vending machines .....	1%
Net difference paid for machines, machinery and equipment	
used in planting, cultivating, and harvesting farm products .....	1/4%
Machines and parts and attachments for machines	
used in manufacturing tangible personal property .....	1/4%
Net difference paid for all automotive vehicles,	
truck trailers, semi-trailers, and house trailers .....	1/4%

If sales are made and delivered to consumers or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Goshen but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the Town of Goshen taxes be collected, reported and remitted in the same manner as the State Taxes. When you file and pay electronically, the Town of Goshen sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross sales/purchases and deductions, and all calculations will be done automatically for you. You may file this tax through the Internet at [www.revenue.alabama.gov/salestax/efiling.htm](http://www.revenue.alabama.gov/salestax/efiling.htm), or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9476.

Please direct all questions regarding the Town of Goshen sales and use tax to this office.

ALABAMA DEPARTMENT OF REVENUE  
Sales, Use & Business Tax Division  
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(334) 242-1490